

**REMARKS**

At the outset, the Examiner is thanked for the thorough review and consideration of the pending application. The Final Office Action dated December 4, 2009, has been received and its contents carefully reviewed.

Claims 1-3, 5-10, 12, and 14-19 are rejected by the Examiner. With this response, claims 1, 10, and 12 have been amended. No new matter has been added. Thus, claims 1-3, 5-10, 12, and 14-19 remain pending in this application.

In the Office Action, claims 1-3, 6-10, and 12 are rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent No. 5,403,616 to Hattori et al. (hereinafter “Hattori”) in combination with Japanese Patent Publication No. 08-031830 (hereinafter “830”) alone or further in combination with U.S. Patent No. 6,730,358 to Yamuni et al (hereinafter “Yamuni”). Claim 5 is rejected under 35 U.S.C. § 103(a) as being unpatentable over Hattori in combination with ‘830’ alone or further in combination with Yamuni either or further in combination with Applicant’s admitted state of the art. Claims 14-19 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Hattori in combination with ‘830’ alone or further in combination with U.S. Patent No. 4,301,191 to Peek (hereinafter “Peek”).

The rejection of claims 1-3, 6-10, and 12 under 35 U.S.C. § 103(a) as being unpatentable over Hattori in combination with ‘830’ alone or further in combination with Yamuni is respectfully traversed and reconsideration is requested.

Claim 1 is allowable at least in that this claim recites a combination of elements, including, for example, “providing a substrate having an etching layer formed thereon, the etching layer having at least one stepped portion”, “hardening the resist by applying the heat or ultraviolet ray to the resist”, and “etching the etching layer using the resist pattern.” None of the cited references, singly or in combination, teaches or suggests at least this feature of the claimed invention.

Accordingly, applicants respectfully submit that claim 1 and claims 2, 3, and 5-9, which depend from claim 1, are allowable over the cited references.

Claim 10 is allowable at least in that this claim recites a combination of elements, including, for example, “providing a substrate having an etching layer formed thereon, the

etching layer having at least one stepped portion”, “hardening the planarized resist by applying the heat or ultraviolet ray to the resist”, and “etching the etching layer using the resist pattern.” None of the cited references, singly or in combination, teaches or suggests at least this feature of the claimed invention.

In the Office Action, the Examiner rejects claim 10 for the same reasons as claim 1. Applicants’ arguments with respect to claim 1 are equally applicable to claims 10, and Applicants respectfully submit that claim 10 are allowable over the cited references for the same reasons given for claim 1 above.

Claim 12 is allowable at least in that this claim recites a combination of elements, including, for example, “providing a substrate having an etching layer formed thereon, the etching layer having at least one stepped portion”, “hardening the filled resist in the at least one opening of the master by applying the heat or ultraviolet ray to the resist”, and “etching the etching layer using the resist pattern.” None of the cited references, singly or in combination, teaches or suggests at least this feature of the claimed invention.

In the Office Action, the Examiner rejects claim 12 for the same reasons as claim 1. Applicants’ arguments with respect to claim 1 are equally applicable to claim 12, and Applicants respectfully submit that claim 12 is allowable over the cited references for the same reasons given for claim 1 above.

The rejection of claim 5 under 35 U.S.C. § 103(a) as being unpatentable over Hattori in combination with ‘830’ alone or further in combination with Yamuni either or further in view of Applicant’s admitted state of the art. is respectfully traversed and reconsideration is requested. Claim 5 is allowable at least by virtue of the fact that they depend from claim 1, which is allowable.

The rejection of claims 14-19 under 35 U.S.C. § 103(a) as being unpatentable over Hattori in combination with ‘830’ alone or further in combination with Peek is respectfully traversed and reconsideration is requested. Claims 14 and 15 are allowable at least by virtue of the fact that they depend from claim 1, which is allowable. Claims 16 and 17 are allowable at least by virtue of the fact that they depend from claim 10, which is allowable. Claims 18 and 19 are allowable at least by virtue of the fact that they depend from claim 12, which is allowable.

Applicants believe the application is in condition for allowance and early, favorable action is respectfully solicited.

If for any reason the Examiner finds the application other than in condition for allowance, the Examiner is requested to call the undersigned attorney at (202) 496-7500 to discuss the steps necessary for placing the application in condition for allowance. All correspondence should continue to be sent to the below-listed address.

If these papers are not considered timely filed by the Patent and Trademark Office, then a petition is hereby made under 37 C.F.R. §1.136, and any additional fees required under 37 C.F.R. §1.136 for any necessary extension of time, or any other fees required to complete the filing of this response, may be charged to Deposit Account No. 50-0911. Please credit any overpayment to deposit Account No. 50-0911.

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Respectfully submitted,

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